SINGLE BENCH

CF- 2001

IN THE HIGH COURT OF JUDICATURE CHHATTISGARH AT BILASPUR

Writ Petition (T) No. 20 of 2007

In the matter of

Petitioner :

(1) Shree Chem Resins Limited a company incorporated under the provisions of the Companies Act 1956 having its works at Darramura Raigarh (C.G.) through its accountant and authorised signatory B.K. Mazumdar S/o Late Sasadhar Mazumdar aged about 52 years resident of Jute mill staff colony Post and District Raigarh (C.G.)

(2) B.K. Mazumdar S/o Late Sasadhar Mazumdar aged about 52 years resident of Jute Mill Staff Colony, Post and District Raigarh (C.G.) accountant and authorised signatory Shree Chem Resins Limited

C.R. No. 739/07 Presented by Neelabh Dubey dated 27/11/07

RECEIVED-COPY 27/11/07 CLERK to A. G. BILASPUR

Versus

Respondent :

(1) Commercial Tax Officer Raigarh Circle, Raigarh (C.G.)

(2) State of Chhattisgarh through Secretary Department of Commercial Taxes, D.K.S. Mantralaya Bhavan, Raipur (C.G.)

(3) Commissioner Commercial Tax Vanijyik Kar Bhavan Civil Lines, Raipur (C.G.)

Before : Hon'ble The Chief Justice and his companion Judges of the Hon'ble High Court of Judicature Chhattisgarh at Bilaspur.

XI-HC-78

(68)

उच्च न्यायालय, छत्तीसगढ़, बिलासपुर

मामला क्रमांक W.P.(C) 20 **सन् 2007**

आदेश पत्रक (पूर्वानुबद्ध)

आदेश का दिनांक तथा आदेश क्रमांक	हस्ताक्षर सहित आदेश	कार्यालयीन मामलों में डिप्टी रजिस्ट्रार के अन्तिम आदेश
	8.2.2007 Shri Neelabh Dubey, counsel for the petitioners. Shri Sanjay S. Agrawal, G.A. for the State/respondents. By this petition the petitioners have impugned the order dated 7.9.2006 issued by the Commercial Tax Authorities whereby the petitioner-Industry has been directed to pay its liability towards commercial sales tax, failing which its registration certificate would be liable for cancellation. Grievance of the petitioners is that the petitioner-Industry is entitled for tax exemption for the period from 19.12.1999 to 19.12.2002 as it is a duly certified pioneer industry. However, by order dated 23.3.2000 of the Additional Industries Commissioner, Bhopal grant of exemption for the above period has been refused. Against the above order, the petitioner-Industry has filed a writ petition No. 4232/2000, which is pending.	

P.T.O.

XI-HC-78

उच्च न्यायालय, छत्तीसगढ़, बिलासपुर

(69)

मामला क्रमांक W.P.(T).20..... **सन् 2007**

आदेश पत्रक (पूर्वानुबद्ध)

आदेश का दिनांक तथा आदेश क्रमांक	हस्ताक्षर सहित आदेश	कार्यालयीन मामलों में डिप्टी रजिस्ट्रार के अन्तिम आदेश
	Learned counsel for the petitioner submits that the case of the petitioner-Industry for eligibility of exemption certificate is under consideration before the State authorities which is evident from various communications by the State authorities. However, the authorities are not deciding the matter and the petitioner-Industry has been fastened with the liability of payment of huge amount of tax and the petitioner-Industry apprehends that its registration certificate may be cancelled for non-payment of the above taxes and thereby, the petitioner may be forced to close the Industry. On the other hand, learned counsel for the State submits that from perusal of writ petition of Annexure P/1 filed by the petitioner-Industry, it would be evident that the petitioner-Industry has already challenged the order dated 23.3.2000 of the Additional Industries Commissioner, Bhopal whereby grant of exemption for a period of three years, has been refused and the same is pending. The right claimed by the petitioners arise out of the claim of exemption of the petitioner-Industry, which	

P.T.O.

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उच्च न्यायालय, छत्तीसगढ़, बिलासपुर

मामला क्रमांक W.P.(C).220... **सन्** 2007

आदेश पत्रक (पूर्वानुबद्ध)

आदेश का दिनांक तथा आदेश क्रमांक	हस्ताक्षर सहित आदेश	कार्यालयीन मामलों में डिप्टी रजिस्ट्रार के अन्तिम आदेश

is a subject matter of the earlier writ petition, therefore, the subsequent writ petition for the identical relief cannot be entertained.

I have heard learned counsel for the parties.

From perusal of the relief claimed in this petition and the relief claimed in the earlier petition, it is evident that the sole grievance of the petitioners-Industry is that though the petitioner-Industry was entitled for exemption for a period of three years, the same was refused on 23.3.2000 which is already under challenge in W.P.No. 4232/2000 and the same is pending. Therefore, the instant petition cannot be entertained for the same relief already claimed in the earlier petition of the petitioner-Industry which is still pending before this Court.

In view of above, the petition is dismissed at the admission stage itself.

Sd/-
Dhirendra Mishra
Judge

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